

SEC. 2. Paragraph (a) of such section 22 is amended by striking out "\$980,000" and inserting in lieu thereof "\$1,000,000".

SEC. 3. The first sentence of paragraph (b) of such section 22 is amended by striking out "\$1,500,000" and inserting in lieu thereof "\$1,501,500".

Annual payments.

SEC. 4. The second and third sentences of paragraph (b) of such section 22 are amended to read as follows: "The sums appropriated in pursuance of paragraph (a) shall be paid annually to the several States and the Territories of Alaska and Hawaii in equal shares. The sums appropriated in pursuance of paragraph (b) shall be in addition to sums appropriated in pursuance of paragraph (a) and shall be allotted and paid annually to each of the several States and the Territories of Alaska and Hawaii in the proportion which the total population of each such State and Territory bears to the total population of all the States and the Territories of Alaska and Hawaii, as determined by the last preceding decennial census."

Effective date.

SEC. 5. The amendments made by this Act shall take effect on the first day of the first fiscal year beginning on or after the date of the enactment of this Act.

Approved June 12, 1952.

Public Law 391

CHAPTER 420

AN ACT

June 12, 1952
[H. R. 7188]

To provide that the additional tax imposed by section 2470 (a) (2) of the Internal Revenue Code shall not apply in respect of coconut oil produced in, or produced from materials grown in, the Territory of the Pacific Islands.

Coconut oil.
53 Stat. 264.
26 USC 2470.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2470 (a) (2) of the Internal Revenue Code (relating to the additional tax on domestic processing of coconut oil) is hereby amended to read as follows:

"(2) **ADDITIONAL RATE ON COCONUT OIL.**—There shall be imposed (in addition to the tax imposed by the preceding paragraph) a tax of 2 cents per pound, to be paid by the processor, upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing. The additional tax imposed by this paragraph shall not apply when it is established, in accordance with regulations prescribed by the Secretary, that the coconut oil (whether or not contained in a combination or mixture) (A) is wholly the production of the Philippine Islands, any possession of the United States, or the Territory of the Pacific Islands (hereinafter in this paragraph referred to as the 'Trust Territory'), or (B) was produced wholly from materials the growth or production of the Philippine Islands, any possessions of the United States, or the Trust Territory: *Provided, however,* That such additional tax shall apply in respect of coconut oil (whether or not contained in a combination or mixture) so derived from the Trust Territory, to such extent, and at such time after the date of the applicable proclamation, as the President, after taking into account the responsibilities of the United States with respect to the economy of the Trust Territory, shall hereafter determine and proclaim to be justified to prevent substantial injury or the threat thereof to the competitive trade of any country of the free world. The tax imposed by this paragraph shall not apply to any domestic processing after July 3, 1974."

SEC. 2. The amendment made by this Act shall be effective only after the day on which this Act is enacted.

Approved June 12, 1952.

Effective date.

Public Law 392

CHAPTER 421

AN ACT

To amend paragraph 1774, section 201, title II, of the Tariff Act of 1930.

June 12, 1952
[H. R. 7593]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 1774, section 201, title II, of the Tariff Act of June 17, 1930, is amended to read as follows:

46 Stat. 682.
19 USC 1201,
par. 1774.

"Paragraph 1774. Altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary (except casts of plaster of paris, or of compositions of paper or papier-mâché), imported in good faith for the use of, either by order of or for presentation (without charge) to, any corporation or association organized and operated exclusively for religious purposes."

Approved June 12, 1952.

Public Law 393

CHAPTER 437

JOINT RESOLUTION

To continue the effectiveness of certain statutory provisions until June 30, 1952.

June 14, 1952
[H. J. Res. 481]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution to continue the effectiveness of certain statutory provisions until June 1, 1952", approved April 14, 1952 (Public Law 313, Eighty-second Congress), as amended, is amended by striking out "June 15, 1952" wherever it appears in such joint resolution, as amended, and inserting in lieu thereof "June 30, 1952".

Emergency
powers.

Ante, pp. 54, 96.

Approved June 14, 1952.

Public Law 394

CHAPTER 438

AN ACT

To amend the Act entitled "An Act to create a board of accountancy for the District of Columbia, and for other purposes", approved February 17, 1923.

June 16, 1952
[S. 2383]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the third sentence of section 8 of the Act entitled "An Act to create a board of accountancy for the District of Columbia, and for other purposes", approved February 17, 1923 (42 Stat. 1263, ch. 94; sec. 2-908 D. C. Code, 1940 edition), is amended by striking therefrom "of \$10 for each examination", and inserting in lieu thereof "to be fixed by the Board of Accountancy, not exceeding \$20 for each such examination".

Approved June 16, 1952.